IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated 30.01.2015

CORAM

THE HONOURABLE MR.JUSTICE S.VAIDYANATHAN

W.P. Nos.2151 to 2154 of 2015

SPL Infra Structure Pvt. Limited,
rep. by its Managing Director
S.P.Lakshmanan .. Petitioner in all the cases

Vs.

1.The Commercial Tax Officer,
T.Nagar Assessment Circle,
46, Pasumponmuthuramalingam Salai,
Chennai-28.

2.The Commercial Tax Officer,
Nandanam Assessment Circle,
46, Pasumponmuthuramalingam Salai,
Chennai-28. ... Respondents in all the cases

Prayer in all the cases:- Writ Petitions filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified mandamus calling for the records of the first respondent in TIN 33210761814/2008-09, 2009-10, 2010-11, 2011-12 dated 22.12.2014 and quash the same with a direction to re-do the assessment with opportunity of being heard along with the reply dated 11.02.2013, 21.02.2013, 25.02.2013 and 07.03.2013.

For Petitioner in all the cases : Mr.R.Kumar

For Respondents in all the cases : Mr.Manohar Sundaram, AGP (T)

COMMON ORDER

The petitioner has come forward with these writ petitions challenging the impugned order dated 22.12.2014 bearing reference TIN 33210761814/2008-09, 2009-10, 2010-11 and 2011-12, issued by the first respondent and to quash the same.

2.The short point raised by the petitioner in these writ petitions is that no opportunity of personal hearing was given to the petitioner. The impugned order reads as follows:

"......

> They requested opportunity of personal hearing. They have already exhausted plenty of time. They have nothing to offer or discuss personally then that of contended in the written objection. Their request for a personal hearing is only to save time and prolong the revision to the extent of possible maximum. Hence there is no necessity to provide personal hearing in this regard.....”

3.Learned counsel for the petitioner submitted that the petitioner is entitled to be heard in person on the personal hearing and he cannot be deprived of by the respondents, whatever may be the reason.

4.I find force in the contention of the petitioner to set aside the order on the sole ground that no opportunity has been given to the petitioner and there is a violation of principles of natural justice. The impugned order is set aside and the matter is remitted to the original authority. Accordingly, these writ petitions are allowed with a direction that the petitioner shall appear before the authority concerned on 18.02.2015 and shall make his submissions/objections. Based on the objections, which are going to be submitted by the petitioner, the authorities may pass appropriate orders, on merits, not being influenced by this order. In case, the petitioner failed to avail the opportunity on 18.02.2015 for personal hearing for the reason whatsoever, the authorities are empowered to pass fresh orders, on merits and in accordance with law. No costs. Consequently, connected M.Ps are closed.

Sd/-
Assistant Registrar

//True Copy//

Sub Assistant Registrar

vga
To
1.The Commercial Tax Officer,
T.Nagar Assessment Circle,
46, Pasumponmuthuramalingam Salai,
Chennai-28.

2.The Commercial Tax Officer,
Nandanam Assessment Circle,
46, Pasumponmuthuramalingam Salai,
Chennai-28.

+ 1 cc to Mr.R. Kumar, Advocate Sr.4836
+ 1 cc to Special Government Pleader SR.5220

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MG(CO)
Eu 11.02.15